

TRAINING IMPLEMENTATION STRATEGY

JORDAN VALLEY AUTHORITY FINANCIAL ACCOUNTING SYSTEM PROGRAM

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FORWARD



Collaborative Approaches for Resolving Water Issues



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Introduction

The idea of conducting a training needs assessment (TNA) for the JVA Financial Accounting System Program (FAS) was suggested at the first meeting of the Oversight Steering Committee (OSC) held on March 17, 1999. The exercise would help to assess the kind of skill and calibre of employees present at JVA that would eventually help in running and supporting FAS once the program is over. The December 1998 FAS workplan does not include a specific training needs activity, but it does include training on management leadership and the use of financial information for decision-making.

The purpose of the TNA is to help FORWARD formulate a set of goals for building skills directly supporting the FAS among JVA employees and a plan to reach them. Specifically:

1. The TNA assessed the current level of accounting and information technology (IT) knowledge and skills at JVA to evaluate what needs to be improved at different levels of responsibility.
2. It identified potential counterparts to work with FORWARD, both at headquarters and in the directorates. The counterparts were identified according to their accounting knowledge and skills, desire to learn, and their intention to work at JVA for the foreseeable future.
3. As a by-product of the TNA, it acquainted FORWARD with JVA staff in accounting sections/departments who will be most affected by the FAS program and explained to them the purpose and benefits of the program.

Information technology is a set of computer hardware and software that forms JVA's computer processing environment for automating business cycles. The computer processing environment stores, processes and generates relevant information which helps managers plan and manage their business units.

As a first step in conducting the TNA, a questionnaire was developed by FORWARD and approved by Oversight Steering Committee. It addressed basic competencies (clerical, supervisory and managerial) of employees at accounting sections/departments in each of the following functional areas: managerial, accounting, computer, and knowledge about FAS.

FORWARD, with the support of JVA management, interviewed staff at headquarters and all of the directorates. Only employees expected to participate in the FAS program during the duration of the program were selected. The team interviewed a sample of 32 officers in the accounting sections/departments from an approved list provided by the Oversight Steering Committee and sample of other employees.

The results of the assessment indicate needs for:

1. information technology skills training;
2. basic accounting knowledge, especially accrual basis accounting; and
3. basic English language training.



The following table gives a general profile of employees interviewed:

| <u>PROFILE OF LIKELY PARTICIPANTS</u> | | |
|---|---|--|
| Age range | : | Late twenties to late forties |
| Average age | : | Mid/late thirties |
| Commerical accounting knowledge & experience: | | Very limited (16% worked in commerical accounting) |
| Computer knowledge | : | Very basic, to some non-existent |
| Computer working knowledge | : | Data entry in nature, very limited MS Office usage |
| English language | : | Very limited, almost non-existent |

An analysis of the interviews revealed:

- ? Their educational background is mainly at a high school level.
- ? Daily tasks are routine in nature.
- ? Generally, employees do not understand the purpose of reports they produce.
- ? Employees are enthusiastic about receiving training in accounting and computer use.
- ? Employees at headquarters are more involved in accounting work than those in the Jordan Valley.
- ? Computer use at headquarters is far more widespread than in the Jordan Valley.

The findings of the TNA demonstrate that it will be very difficult to implement the FAS program with the existing level of knowledge, skills, and experience in accounting and information technology. JVA employees' lack of knowledge of basic accounting poses a major concern in their understanding FAS tasks and hinders their participation in the program.

FORWARD has developed a training plan to raise the level of knowledge and skills, both accounting and computer, to allow JVA employees to contribute more effectively and productively to the program. The training program will be two-fold: on-the-job training conducted by FORWARD team during the implementation phase of the FAS program, and formal classroom training that will be conducted by FORWARD or outsourced to vendors, or a combination.

FORWARD's proposed vision is to create a two-year continuous learning environment for JVA employees to develop the skills, knowledge, and ability to meet the needs of implementing and supporting the FAS program in the future.

FAS training will develop and strengthen the following accounting, information technology and English language skills of JVA employees:



-
- ? Basic objectives and fundamentals concepts of accounting
 - ? Double-entry accounting
 - ? Accrual basis accounting
 - ? Financial statements disclosure
 - ? Computer and software use
 - ? Spreadsheet and report generation
 - ? Inter-agency communications

These issues will be translated into a computerized accounting application that requires certain skills on how to run and operate a computer system in order to run the accounting packages correctly into an electronic form.

Other by products that can be linked to the training plan is the Cost/Tariff Model. The training provided JVA employees with the basic knowledge in accounting and computer skills which will help them to better understand how to use and operate the Cost/Tariff Model. Other benefits can be applicable later with the introduction of Strategic Planning Process.

This strategy was developed by FORWARD to fulfill this vision. The initial training plan was prepared by FORWARD to meet the needs and requirements that will help JVA employees to adapt and work with the FAS accounting and computer requirements. A set of accounting, computer and English language training courses were identified.



Accounting Training

Course Outline



| | | |
|---------------|---|--|
| Course | : | Introduction to Accrual Accounting |
| Sessions | : | Six 4-hour sessions |
| Participants | : | - Oversight Committee members (7 people) <i>Timing: between 12:00 noon – 3:00pm</i> - Group of selected employees (11 -15 people) - Group of approximately 60 (groups of 8-12 per course) <i>Timing: between 7:30am – 3:00pm</i> |
| Timing | : | September to November 1999 and over next 2 years |

Objective:

To introduce the basic concepts of commercial accounting. This course will familiarize the participants with accrual basis accounting and the benefits of financial reporting. The course will also compare the existing cash basis with accrual and propose a methodology for conversion at JVA. Successful completion of this course is a prerequisite for attending higher level courses. Another objective is to screen employees and identify possible counterparts to work with FORWARD on FAS implementation.

Course content:

- ? Overview
 - ? Objectives of financial reporting
 - ? Conceptual framework
 - ? Basic objectives and fundamental concepts
 - ? Recognition and measurement concepts
 - ? Double entry accounting
- ? Accounting cycle
 - ? Identification and recording of transactions and events
 - ? Journalization
 - ? Posting to the ledger
 - ? Trial balance
- ? Cash vs. Accrual Basis
 - ? Comparison
 - ? Weaknesses of the cash basis of accounting
 - ? Conversion from cash to accrual basis (*using real examples from JVA*)
- ? Statement of Income and Retained Earnings
 - ? Importance and limitations
 - ? Elements of the income statement and statement of retained earnings
- ? Balance Sheet and Statement of Cash Flows
 - ? Importance and limitations
 - ? Classification in the balance sheet
 - ? Purpose, content and format of the cash flow statement
- ? Exam (*optional*)

Note: After each section, practical examples should further enhance understanding.



| | | |
|---------------|---|---|
| Course | : | Intermediate & Advanced Accrual Basis Accounting |
| Sessions | : | Seven 5-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Group of selected employees, approximately 30-35 employees (groups of 8-12 per course) |
| Timing | : | December 1999 to March 2000 |

Objective:

This course builds on “Introduction to Accrual Accounting”. Its purpose is to introduce to participants the day-to-day transactions that normally occur when using accrual-based accounting and how to identify, interpret and record such transactions. It seeks to prepare selected employees to handle accounting transactions and to journalize and post the transactions to the ledger.

Course content:

- ? Review of Financial Statements
- ? Cash & receivables
 - ? Nature and composition of cash
 - ? Bank accounts and bank reconciliation
 - ? Imprest petty cash system
 - ? Recognition of accounts receivable
 - ? Valuation of accounts receivable
- ? Inventory valuation
 - ? Determining inventory quantities
 - ? Goods to be included in inventory
 - ? Costs to be included in inventory
 - ? Cost flow assumptions and which one to use
 - ? Lower of cost and market consideration
 - ? Controls in inventory management
- ? Acquisition and disposition of property, plant and equipment
 - ? Cost of land and buildings
 - ? Self constructed assets
 - ? Acquisition and disposition by donation or gift
 - ? Costs subsequent to acquisition
- ? Depreciation
 - ? Rational behind depreciation
 - ? Factors affecting the depreciation process
 - ? Depreciation methods
 - ? Impairment in value
- ? Current liabilities and contingencies
 - ? Definition of liabilities and when to record them
 - ? Valuation of current liabilities
 - ? Contingencies



-
- ? Long-term liabilities
 - ? Loans and bonds
 - ? Effective interest method
 - ? Amortization of debt
 - ? Costs of bonds and incidental loan costs
 - ? Accruing interest
 - ? Extinguishment of debt
 - ? Revenue recognition
 - ? Guidelines for revenue recognition
 - ? Installment sales and cost recovery methods
 - ? Comprehensive exercises
 - ? Exam (*optional*)

Note: After each section, real life examples should further enhance understanding of participants. Trainer(s)/training center is required to improvise with examples used, however, all examples should be tailored to water-utility environment.

() Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|---|
| Course | : | International Accounting Standards (IAS) |
| Sessions | : | Seven 5-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Group of selected employees (10 - 15 people) |
| Timing | : | February 2001 |

Objective:

The course introduces IAS and their importance in preparing financial statements, to grasp essentials of financial reporting taking into consideration substance over form, and to stimulate discussion among participants to begin drafting JVA accounting policies. Its ultimate purpose is for participants to be able to prepare informative financial statements in accordance with IAS.

Course content:

- ? Introduction and importance of IAS, IFAC and IASC
- ? IAS 1, Presentation of financial statements
- ? IAS 2, Inventories
- ? IAS 4, Depreciation accounting
- ? IAS 5, Information to be disclosed in financial statements
- ? IAS 7, Cash flow statement
- ? IAS 8, Net profit/loss for period, fundamental errors & changes in accounting policies
- ? IAS 13, Presentation of current assets and current liabilities
- ? IAS 16, Property, plant and equipment
- ? IAS 18, Revenue
- ? IAS 20, Accounting for government grants and disclosure of government assistance
- ? IAS 21, The effects of changes in foreign exchange rates
- ? IAS 23, Borrowing costs
- ? IAS 24, Related party disclosures
- ? IAS 33, Earning per share

Note: After explaining the theory of each IAS, practical examples should further enhance understanding of participants. All examples should be tailored to water-utility environment.

() Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|--|
| Course | : | Introduction to Cost & Managerial Accounting |
| Sessions | : | Five to seven 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Employee working in cost accounting. Number not yet known Approximately 15-20 employees |
| Timing | : | June to July 2000 |

Objective:

The objective is to introduce to participants the basics of cost and managerial accounting, provide methods to provide managers with information for decision making and planning, assist managers in directing and controlling operations, and measure the performance of managers and directorates within the entity.

Course content:

- ? Introduction to cost accounting, concepts, cost allocation and applications (*This needs to explain to participants how cost accounting can be useful to JVA to assist management in decision making*)
- ? Cost terms, cost behavior and systems design
- ? Systems design: Job order system and process costing
- ? Cost behavior: analysis and use
- ? Allocation methods
- ? Integration of Cost/Tariff model into cost accounting
- ? Cost-Volume-Profit relationships
- ? Introduction to ABC (Activity Based Costing)
- ? Introduction to standard costing
- ? Control of decentralized operations
 - ? Responsibility accounting
 - ? Flow of information
 - ? Benefits of decentralization
 - ? Investment, profit and cost centers
 - ? Measuring management performance
- ? Using cost data in decision making
 - ? Pricing of products and services
 - ? Relevant costs for decision making

Note: Trainer(s)/training center is required to be familiar with Cost/Tariff Model developed by FORWARD. Copy can be requested from FORWARD team.



| | | |
|---------------|---|---|
| Course | : | Internal Control System |
| Sessions | : | Six 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Heads of Accounting and Finance & Internal Audit (around 20) |
| Timing | : | April to May 2000 |

Objective:

To introduce elements of the internal control system: control environment, accounting system and control procedures. To explain the importance and limitations of an internal control system. To introduce participants to control practices that are usually present within each business cycle and why it is important to have such practices. Also, to introduce general computer controls and application controls and convince participants that automation can bring efficiency and effectiveness to operations. This course targets Heads of Accounting and Finance and internal audit function, their interaction and eventual comprehension is critical to flow information downstream.

Course content:

- ? Fundamental of Internal Controls
- ? Control environment, accounting system and control procedures
- ? Internal audit function
- ? Overview of business cycles, control objectives and control procedures
- ? Business cycles and related control objectives and procedures
 - ? Expenditure cycle
 - ? Fixed assets cycle
 - ? Inventory management cycle
 - ? Payroll and personnel
 - ? Revenue cycle
 - ? Treasury cycle
- ? General computer controls and application controls

Note: Trainer(s)/training center is required to be familiar with processes and procedures currently present at JVA. Trainer(s)/training center may seek the help of FORWARD team to get access to documented processes and procedures.

() Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|---|
| Course | : | Budgeting |
| Sessions | : | Five 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Key personnel involved in the budgeting process (Number not yet available) |
| Timing | : | August to September 2000 |

Objective:

The course trains key staff who prepare and/or use budget information in how to develop budgets and how to monitor budget performance. It also introduces the role of assumptions and predictions in budgeting.

Course content:

- ? Definition of budgeting
- ? Advantages of budgeting
- ? Responsibility accounting
- ? Budget preparation:
 - ? The revenue budget
 - ? Direct materials, labor and overhead budget
 - ? General and administrative expenses budget
 - ? The cash budget
 - ? Budgeted income statement
 - ? Budgeted balance sheet
- ? Zero-base budgeting
- ? How flexible budgets work, measure of activity
- ? Spending and efficiency variances
- ? Regulatory requirements imposed by the Government in budget preparation

Note: Trainer(s)/training center is required to be familiar with JVA budgeting process and Government regulations. Examples used in budget preparation should be tailored to JVA operations.

() Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|--|
| Course | : | Identifying & Analyzing Financial Information for Decision-Makers |
| Sessions | : | Three 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Participants not yet specified (20 -25 people) |
| Timing | : | January / February 2001 |

Objective:

Senior managers and their supporting key employees will be trained on how to identify, analyze, and use financial information to run their operations more efficiently, to identify what their product or service costs are, what influences those costs and other relevant information that drives them to take action.

Course content:

- ? Strategic planning and the finance function
- ? Methods of investment appraisal
 - ? Payback method
 - ? Return on capital employed
 - ? Discounted cash flow approach
 - ? Net present value
 - ? Internal rate of return
- ? Risk and expected return
- ? Financial statement analysis
 - ? Ratio analysis
 - ? Trend analysis
- ? Review of using cost data in decision making
 - ? Pricing of products and services
 - ? Relevant costs for decision making
 - ? Capital budgeting
- ? Integration of FAS with Cost/Tariff model

(*) *Course outline, participants, timing & duration of course may be adjusted at any time.*



Computer Training

Course Outline



| | | |
|---------------|---|--|
| Course | : | Introduction to Computers and MS-Win 95 (Arabic/English) |
| Sessions | : | Four 4-hours sessions, preferably during working hours |
| Participants | : | Group of 70 - 80 employees (in groups of 8 -12) All staff including managers, heads of sections, data entry clerks...etc. |
| Timing | : | To be scheduled as soon as possible (September to November 1999) |

Objective:

This introductory course will help JVA employees understand more about computers and how they can be used and operated. The course will highlight the basic concepts of using WIN Operating System based on MISSC (Management Information Systems Steering Committee) standards at MWI (Ministry of Water and Irrigation), to operate different functions of a computer system related to starting, operating, and ending any session. This course is a prerequisite for the following computer courses.

Course content:

- ? Introduction to Computers
- ? Starting Windows 95
- ? Working with Windows
- ? The Window Structure
- ? The Start Menu
- ? Taskbar Properties
- ? Date and Time
- ? Managing your Desktop
- ? Calculator
- ? Windows Explorer
- ? My Computer Icon
- ? The Recycle Bin
- ? Using Find
- ? Shortcuts (Icons)
- ? Full and extensive examples and practice exercises
- ? Exercises

Note: MISSC standards can be obtained from FORWARD at a later stage.

() Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|---|
| Course | : | Introduction to MS-Excel (Arabic/English) |
| Sessions | : | Four 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Group of 70 - 80 people (in groups of 8 -12) All staff including managers, heads of sections, data entry clerks...etc. |
| Timing | : | To be scheduled as soon as possible (September to November 1999) |

Objective:

This course is intended to help JVA employees use the MS-Excel applications to prepare all kinds of financial spreadsheets requested by JVA management. Such spreadsheets are related to financial information transferred from stage offices to directorates, to JVA headquarters in Amman. Upon the successful completion of this course, participants will be able to create spreadsheets in any required format. This course is a prerequisite for “Application Packages Integration and Practical Usage Course for MS-Excel, and MS-Word (Arabic/English)” computer course.

Course content:

- ? Introduction to Excel
- ? Workbooks
- ? Worksheets within a Workbook
- ? Cells
- ? Worksheets Navigation
- ? Copying and moving Cells
- ? Inserting and Deleting Cells
- ? Controlling the Row Height and Column Width
- ? Cells Formatting
- ? Searching
- ? Replacing
- ? Printing
- ? Calculations in Excel
- ? Excel Built-in Functions
- ? Range Names
- ? Charts
- ? Embedded Charts
- ? Chart Sheets
- ? Templates
- ? Data Consolidating
- ? Full and extensive examples and practice exercises
- ? Exercises

(*) *Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|---|
| Course | : | Introduction to MS-Word (Arabic/English) |
| Sessions | : | Four 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Group of 70 - 80 people (groups of 8-12) All staff including managers, heads of sections, data entry clerks...etc |
| Timing | : | To be scheduled |

Objective:

This course will help JVA employees use the MS-Word application to prepare different kinds of reports requested by JVA management. The reports are related to financial information transferred from stage offices to directorates, to JVA headquarters in Amman. Upon the successful completion of this course, participants will be able to create documents in any required format. This course is a prerequisite for "Application Packages Integration and Practical Usage Course for MS-Excel, and MS-Word (Arabic/English)" computer course.

Course content:

- ? Starting Word
- ? Typing a text
- ? Editing the document
- ? Text Formatting
- ? Setting Tabs
- ? Sorting
- ? Finding and Replacing
- ? Spelling
- ? Tables
- ? Setting Margins
- ? Headers and Footers
- ? Page Numbering
- ? Printing
- ? Building Templates
- ? Full and extensive examples and practice exercises
- ? Exercises

(*) *Course outline, participants, timing & duration of course may be adjusted at any time.*



| | | |
|---------------|---|--|
| Course | : | Advanced Application Packages Integration and Practical Usage Course for MS-Excel, & MS-Word (Arabic/English) |
| Sessions | : | Five 4-hour sessions, preferably during working hours (7:30am – 3:00pm) |
| Participants | : | Group of 30 - 40 people (groups of 8-12) JVA financial managers and heads of sections |
| Timing | : | To be scheduled |

Objective:

This advanced computer training course will allow the user to utilize advanced functions and integration features found in Microsoft packages. Upon the successful completion of MS-Word and MS-Excel computer training courses, the user will be able to collect data and manipulate them into different formats electronically. This gives users tangible benefits, allowing them to share data and functionality across applications, and to combine this data in any format they wish.

Course content:

- ? Refresher course in MS-Word and MS-Excel
- ? Advanced functions and integration features using MS-Word and MS-Excel identified by trainer(s), FORWARD team, and participants from the evaluation report produced per computer training courses conducted earlier
- ? Integrating MS-Excel, and MS-Word
- ? Linking information between programs
- ? Edit linked information
- ? Embedding information between programs
- ? Edit embedded information
- ? Pasting MS-Excel Chart into MS-Word
- ? Connecting documents with Hyperlinks
- ? Full and extensive examples and practice exercises from existing documents and reports

(*) *Course outline, participants, timing & duration of course may be adjusted at any time.*



English Language Training

One of the results of the TNA was a need to conduct basic English language training to JVA staff to help in the implementation of FAS.

The objectives of English language training are to:

- ? Familiarize employees with basic computer and accounting terminology as the software language will largely be in English;
- ? Broaden employees' English language to make their use of computers more effective; and
- ? Acquaint employees with the process of writing, provide practice in basic sentence structure, and develop grammar and mechanical skills.

The proposed English language training course targets JVA employees from various departments and directorates: data entry clerks, accountants, managers, and all employees involved in the Financial Accounting System.

Participants will be grouped according to their English language skill level. English language skills will be identified through an interview with participants.

English language training will be conducted over a period of 12 months starting in September 1999. FORWARD will be fully responsible for conducting all English language training.

Bidders are NOT required to submit offers on English training.



What is expected of the trainer / training center?

All training will be conducted in Arabic. However, basic terminology should be in both Arabic and English to familiarize participants with the software terminology in English. Certain courses may be conducted in English depending on the participants.

All trainers involved in this plan are required to submit their c.v.'s for evaluation by FORWARD. A personal interview is required of all trainers. Minimum qualifications for the trainers are:

- ? For accounting training, an accounting background with preferably hands-on experience in accounting, auditing and/or financial management. Previous training experience is essential.
- ? For computer training, a good computer background with experience in preparing training materials and conducting trainings/workshops for new computer users using Microsoft products. Microsoft certification is preferred.
- ? English and Arabic proficiency.
- ? Must have the time available to devote to different training workshops.
- ? Must be able to travel to the Jordan Valley to conduct training. *(Schedule will be agreed on beforehand, if required)*
- ? Must have good experience talking in front of groups and be able to work as a team member. Experience in training the staff of government agencies/bodies is a plus.
- ? Familiarity with water sector is a plus.

Trainers/training center responsibilities and general comments:

- ? Language of the offer is English.
- ? All correspondence, reports, offers...etc, between FORWARD and the trainers/training center must be in English unless specified otherwise. Oral representations of both parties are not binding. To be enforceable and binding, all communication must be in writing.
- ? Selected trainers are required to dedicate a certain number of hours, to be agreed upon later, to get oriented with JVA operations, the FORWARD program, and JVA personnel.
- ? Trainers/training center is required to prepare all training material in Arabic (including exam material, if applicable) and submit a copy to FORWARD two (2) weeks in advance for evaluation and approval. Training materials may include PowerPoint presentations, overhead projector slides, and handout material in narrative form or



flow charts or any other form acceptable to FORWARD. The training material must contain an executive summary in English giving a synopsis on the course contents, course objectives, and how these objectives could be achieved.

- ? Trainer(s)/training center is required to give feedback on the training plan, and to suggest any adjustments to course duration or contents based on previous experience.
- ? The frequency of all training courses will be decided between FORWARD and the trainer(s)/training center. Some courses may overlap. Additional courses, if any, will be identified according to needs arising during the program duration. FORWARD and the trainer(s)/training center shall agree that additions to the training plan are expected and might change from the original plan. Timing of courses, number of participants, and course outline may change, such changes will be communicated to trainer(s)/training center promptly.
- ? Examples and practical cases from within JVA and/or other utilities companies in Jordan and/or from abroad must be an integral part of the training material. The trainer is expected, after having explained the theoretical concepts, to further enhance understanding with practical exercises, and even quizzes and/or homework and, if applicable, a final exam.
- ? The trainers/training center may be asked, and is required, to submit in their offer estimated costs of providing space for training, transportation of trainers, training material, PC equipment, peripherals, computer tables, power connections, network connections, stationery, overhead projectors, data show, catering and any other arrangement to conduct the training courses in a satisfactory manner. All arrangements should be communicated to FORWARD team or representative beforehand and approved before the trainers/training center proceeds further. All such costs will be reimbursed provided that proper approvals have been obtained from FORWARD. The trainer is expected to obtain offers (options) or subcontracts for whatever services required to run the training course, and FORWARD reserves the right to accept or reject any option provided by the trainer(s)/training center.
- ? All computer training will be conducted in Amman. Computer training may be conducted at JVA premises in the computer lab at no charge. The trainers/training center may be required to inspect the computer lab for suitability.
- ? FORWARD and JVA have identified a training facility in Deir Allah, Jordan Valley. All trainer(s)/training center is/are required to contact FORWARD team to arrange for a visit to the Jordan Valley to inspect the training facility.
- ? Costs such as catering and rental of space and equipment will be reimbursed by FORWARD on a cost plus basis to cover incidentals incurred by the trainer(s)/training center. The trainer is required to specify in his offer his percentage over cost. The FORWARD team will accept only original documents of all offers obtained by the trainers/training center.
- ? The trainers/training center is to recommend the number of participants per training session for FORWARD to approve.



- ? The trainers/training center is required to provide training facilities, and accordingly cost estimates, either in Amman or in the Jordan Valley in coordination with FORWARD's training coordinator for the following two courses:

✍ Introduction to Accrual Accounting

✍ Intermediate & Advanced Accrual Accounting

All other accounting courses will be conducted in Amman.

- ? An evaluation is to be conducted by the trainer for participants and vice versa. Developing the evaluation criteria and forms is the responsibility of the trainers/training center, and FORWARD's input and final approval is required. All evaluation forms developed from such criteria must be prepared in English until the final approval is given by FORWARD, after which Arabic translations are required.
- ? The trainers/training center is required to evaluate participant's knowledge at the end of each training course in collaboration with FORWARD. Any such evaluation must be communicated to FORWARD promptly and any additional training should be recommended immediately for all trainees, if any.
- ? The trainers/training center is responsible for tabulating results and submitting formal report to FORWARD one week after each training course. The contents of each report will be agreed upon at a later stage.
- ? Under certain conditions, the trainers/training center is responsible to change trainers if FORWARD believes it is in the best interest of JVA participants. Such conditions will be based upon a set of predefined criteria prescribed by FORWARD and the trainers/training center. If the same situation prevails after changing the trainer, FORWARD reserves the right to acquire the services of a third party to act as a substitute. All expenses incurred in that respect will be charged to the trainers/training center for reimbursement.
- ? The trainers/training center, in addition to providing training, is required to act in the capacity of a training coordinator in collaboration with training coordinator from FORWARD. This entails communicating with JVA management and handling logistics.
- ? The trainers/training center should provide certificates per course per trainee for all courses provided in this document, or any additional courses to be agreed upon at a later date. Samples of the certificates provided to the participants must be attached with the training offer. JVA requires two types of certificates:
- ✍ One indicating that the participant successfully completed the course; and
- ✍ Another indicating only that the participant attended the course.
- ? Any training courses not agreed upon in this document are considered as an annex to this document. Separate fees and arrangements will be agreed on such courses.



-
- ? FORWARD reserves the right to modify the number of courses, their frequency, their duration, timing, and course content at any stage of the contract provided that trainer is informed well beforehand.
 - ? Deadline for the training proposal submission is no later than 2:00 P.M. Monday, August 3rd, 1999.



Projected Cost

The trainers/training center is required to provide the following cost information in the form provided below. Projected cost below only includes trainer time charged per course and/or per participant. Other costs should be broken down, such costs may include catering, transportation, facility, materials and other incidentals.

FORWARD team is expected to provide only coordination services with regard to timing of courses and number of participants, approvals of trainer(s) work schedule, material, evaluation and the sort, and to supervise work of the trainer(s)/training center.

| Training Course | Date | Location | Number and Type of Participants | Number & Name of Trainers | Projected Cost in JD |
|--------------------------------------|-----------------|--------------|---------------------------------|---------------------------|----------------------|
| 1 9 9 9 t h r o u g h 2 0 0 1 | | | | | |
| | To be scheduled | Amman/Valley | Participants Specified | | |
| | To be scheduled | Amman/Valley | Participants Specified | | |
| | To be scheduled | Amman/Valley | Participants Specified | | |
| | To be scheduled | Amman/Valley | Participants Specified | | |
| | To be scheduled | Amman/Valley | Participants Specified | | |
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